

**SEMINOLE COUNTY GOVERNMENT
AGENDA MEMORANDUM****SUBJECT:** Non-Ad Valorem Assessment Roll 2008 - Adoption & Certification**DEPARTMENT:** Fiscal Services**DIVISION:** MSBU**AUTHORIZED BY:** Lisa Spriggs**CONTACT:** Kathy Moore**EXT:** 7179**MOTION/RECOMMENDATION:**

Approve and authorize the Chairman to execute a resolution and certificate adopting the 2008 Non-Ad Valorem Assessment Roll.

County-wide

Kathy Moore

BACKGROUND:

Pursuant to Section 197.3632(4), Florida Statutes, this public hearing is being held for adoption of the Non-Ad Valorem Assessment Roll. The Non-Ad Valorem Assessment Roll includes all authorized Municipal Services Benefit Units [MSBUs] and the related properties assessed for services and improvements coordinated through the MSBU Program of Seminole County. The referenced non-ad valorem assessment rates that are subject to annual variation per operating costs were approved previously by the Board via Resolution on July 22, 2008. The fixed term assessment rates were approved by resolution following completion of each specific MSBU project. The Seminole County Board of County Commissioners has adopted the uniform method of collection for Non-Ad Valorem assessments authorized through the MSBU Program, pursuant to Section 197.3632, Florida Statutes. The uniform method of billing and collection provides for placement of non-ad valorem assessments on the annual property tax bill for collection via the office of the Tax Collector. A requirement of using this method is the adoption of a Non-Ad Valorem Assessment Roll by resolution at a public hearing held between June 1 and September 15. A first class notice of this public hearing was mailed to all properties associated with the new MSBUs subject to assessment for the first time. The public hearing was advertised in a newspaper of general circulation depicting the geographic locations of the properties associated with the new MSBUs subject to assessment for the first time. A summary of the non-ad valorem assessment revenue generated via this assessment roll is as follows: (rounded values)

District Type	Participating Parcels	Revenue Generated
Solid Waste	65,200	\$12,220,000
Street Lighting	48,300	\$ 2,207,000
Other	1,200	\$ 224,000

The Non-Ad Valorem Assessment Roll must be certified to the Tax Collector by September 15, 2008 to be included on the tax bills to be mailed in November 2008. Due to the volume of data associated with the assessment roll and the agenda processing requirements Exhibit B is available for review at the following locations: MSBU Program office, County Manager's Office, and at Commissioner Records.

STAFF RECOMMENDATION:

Staff recommends the Board approve and authorize the Chairman to execute a resolution and certificate adopting the 2008 Non-Ad Valorem Assessment Roll.

ATTACHMENTS:

1. Resolution
2. Exhibit B Non-Ad Valorem Assessment Roll
3. Certification of Assessment Roll

Additionally Reviewed By:

☐ County Attorney Review (Ann Colby)

THE FOLLOWING RESOLUTION ESTABLISHING THE NON-AD VALOREM ASSESSMENT ROLL OF SEMINOLE COUNTY WAS ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS OF SEMINOLE COUNTY, FLORIDA, AT THEIR REGULARLY SCHEDULED MEETING ON AUGUST 12, 2008

WHEREAS, the Board of County Commissioners adopted, by numerous Resolutions in past years, the uniform method of collection for non-ad valorem assessments pursuant to Section 197.3632, Florida Statutes; and

WHEREAS, the Board of County Commissioners has established properties to be included in Municipal Service Benefit Units [MSBUs] for the purposes of providing street lighting, road paving and drainage, water service, aquatic weed control, landscaping, maintenance, subdivision walls, solid waste collection and disposal and other improvements through various ordinances and resolutions detailed in Exhibit "A" hereto attached and incorporated by reference into this resolution.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF SEMINOLE COUNTY, FLORIDA, that the Non-Ad Valorem Assessment Roll of Seminole County is hereby adopted as detailed in Exhibits "A & B". Exhibit "A" provides a summarized listing of the new MSBUs for which assessment is being levied for the first time on the non-ad valorem assessment roll. Exhibit "B" (computer data file provided on compact disc and/or printout under separate cover) provides a detailed listing of all properties for which a non-ad valorem assessment is being levied and includes the amount of the non-ad valorem assessments levied against each parcel.

ADOPTED on August 12, 2008.

ATTEST:

BOARD OF COUNTY COMMISSIONERS
SEMINOLE COUNTY, FLORIDA

Maryanne Morse, Clerk to the
Board of County Commissioners
in and for Seminole County,
Florida

By: _____
Brenda Carey
Chairman

EXHIBIT A

New Municipal Service Benefit Units

Initial Assessments 2008

Resolution or Ordinance #	Date Adopted	MSBU Name	Improvement	Assessment/Unit	Rate Type/Term
2007- 33	09-25-07	Lake Myrtle Restoration	Lake Restoration & Aquatic Weed Control	\$480.00 / Parcel	Fixed / 10 years Begin TY 2008; End TY 2017
2005- 3	02-08-05	Charter Oaks/Tamarak	Wall Reconstruction	\$598.00 / Abutting Parcel \$478 .00 / Internal Parcel	Fixed / 10 years Begin TY 2008; End TY 2017
2008- 3	01-08-08	Bennington	Street Lighting	\$125.00/ Parcel	Variable /Annual**

EXHIBIT B

August 12, 2008

Non-Ad Valorem Assessment Roll

Includes all Municipal Services Benefits Unit districts

- Aquatic Weed Control
- Landscape Maintenance
- Perimeter Wall Re-Construction
- Residential Solid Waste Collection & Disposal
- Retention Pond Renovation
- Road Paving & Drainage
- Sidewalk Reconstruction
- Street Lighting
- Water & Sewer Construction

**Department of Fiscal Services
MSBU Program**

Exhibit B

2008 ASSESSMENT ROLL

Due to the volume of data associated with the assessment roll and the agenda Processing requirements Exhibit is available for review in the MSBU Program office, the County Manager's Office or at Commissioner Records

<http://www.seminolecountyfl.gov/agenda/081208/2008Roll.pdf>

C E R T I F I C A T E
T O
NON-AD VALOREM ASSESSMENT ROLL

I, the undersigned, hereby certify that I am the Chairman of the Board, or authorized agent of Seminole County Board of County Commissioners located in Seminole (name of local government) County, Florida; as such I have satisfied myself that all property included or includable on the Non-Ad Valorem Assessment Roll for the aforesaid county is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I further certify that upon completion of this certificate and the attachment of same to the herein described Non-ad Valorem Assessment Roll as a part thereof, that said Non-Ad Valorem Assessment Roll will be delivered to the Tax Collector of this county.

In witness whereof, I have subscribed this certificate and caused the same to be attached to and made a part of the above described Non-Ad Valorem Assessment Roll this the 12th day of August, 2008.

Brenda Carey, Chairman
(Chairman of the board or Authorized Agent)

Of BOARD OF COUNTY COMMISSIONERS,
(Name of Local Government)

Seminole County, Florida